

**481—107.1(10A,99B) Definitions.** In addition to definitions found in 481—Chapter 100, the following definitions apply to annual game nights.

*“Any other person”* means individual, corporation, limited liability company, government or governmental subdivision or agency, business trust, estate, trust, partnership or association, or any other legal entity except an eligible qualified organization, qualified organization, or school.

*“Dedicated”* means the net receipts shall be used for educational, civic, public, charitable, patriotic, or religious uses in this state. “Educational, civic, public, charitable, patriotic, or religious uses” includes uses that benefit a society for the prevention of cruelty to animals or animal rescue league; uses that benefit persons either by bringing them under the influence of education or religion or by relieving them from disease, suffering, or constraint, or by erecting or maintaining public buildings or works or otherwise lessening the burden of government; and uses that benefit any bona fide nationally chartered fraternal or military veterans’ corporation or organization which operates in Iowa a clubroom, post, dining room, or dance hall, but does not include the erection, acquisition, improvement, maintenance, or repair of real, personal or mixed property unless it is used for one or more of the uses stated in Iowa Code section 99B.7(3) “b.” “Public uses” specifically includes dedication of net receipts to political parties as defined in Iowa Code section 43.2. “Charitable uses” includes uses that benefit persons who are the victims of loss of home or household possessions as a result of explosion, fire, flood, or storm when the loss is uncompensated by insurance, and uses that benefit persons suffering from a seriously disabling disease or injury which causes severe loss of income or incurs extraordinary medical expense when the loss or expense is uncompensated by insurance.

*“Eligible qualified organization”* means any of the following:

1. A qualified organization representing veterans means any licensed organization which is a post, branch, or chapter of a national association of veterans of the armed forces of the United States that is a federally chartered corporation, and which dedicates the net receipts of a game of skill, game of chance, or raffle as provided in Iowa Code section 99B.7, is exempt from federal income taxes under Section 501(c)(19) of the Internal Revenue Code as defined in Iowa Code section 422.3, has an active membership of not less than 12 persons, and does not have a self-perpetuating governing body and officers.

2. A qualified organization representing emergency services providers means volunteer firefighters, emergency medical care providers, emergency rescue technicians, and reserve peace officers.

3. A qualified organization that is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and that has conducted an annual game night during the period beginning January 1, 2001, and ending December 31, 2006.

*“Qualified organization”* means an organization also licensed under Iowa Code section 99B.7.

*“School”* means an organization within a public school or private school accredited by the state board of education.